

IRS TAX TIP 2004-42

VOLUNTEER TAX PREPARATION ASSISTANCE

Are you puzzled by the tax law and which credits and deductions you can take? If so, then why not look into the free, IRS-sponsored, volunteer tax return preparation services? In addition to tax preparation, many also offer free electronic filing of tax returns.

The Volunteer Income Tax Assistance (VITA) Program offers free tax help to people whose incomes are \$35,000 or less. Volunteers sponsored by various organizations receive training to prepare basic tax returns in communities across the country. VITA sites are generally located at community and neighborhood centers, libraries, schools, shopping malls and other convenient locations.

The Tax Counseling for the Elderly (TCE) Program provides free tax help to people age 60 and older. Trained volunteers from non-profit organizations provide free tax counseling and basic income tax return preparation for senior citizens. Volunteers who provide tax counseling are often retired individuals associated with non-profit organizations that receive grants from the IRS.

As part of the IRS-sponsored TCE Program, AARP offers the Tax-Aide counseling program at more than 9,000 sites nationwide during the filing season. Trained and certified AARP Tax-Aide volunteer counselors help people of low-to-middle income with special attention to those aged 60 and older. You may also call AARP — the largest TCE participant — at 1-888-AARPNOW (1-888-227-7669) or access www.aarp.org to find the nearest Tax-Aide site.

Airmen, soldiers, sailors, marines, and guardsmen and their families worldwide also get free tax help at offices within their installations. Military men and women offer tax advice, tax preparation and assistance to fellow Servicemembers and their families through the Military VITA Program. They are trained and equipped to address military-specific tax issues, such as combat zone tax benefits and the effect of the new Earned Income Tax Credit guidelines. Last year, the military VITA program generated more than 400,000 electronically filed federal income tax returns for the armed forces.

Taxpayers wanting to take advantage of these free programs must bring photo identification with them to the volunteer site. They should also bring the following items:

- Social Security Cards for you, your spouse and dependents
- Birth dates for primary, secondary and dependents on the tax return
- Current year's tax package if you received one

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- Wage and earning statement(s) Form W-2, W-2G, 1099-R, from all employers
- Interest and dividend statements from banks (Forms 1099)
- A copy of last year's Federal and State returns if available
- Bank routing numbers and account numbers for Direct Deposit
- Other relevant information about income and expenses
- Total amount paid for day care
- Day Care providers' Identifying Number

It is extremely important that each person use the correct Social Security Number. In addition, both spouses must be present to sign the required forms when they wish to electronically file a return using the filing status of Married Filing Jointly.

Filing your taxes can be easy and free. Take advantage of a volunteer assistance program in your area to receive free income tax preparation assistance. Visit the IRS Web Site at *IRS.gov* to learn about these programs and more. To obtain the location, dates and hours of the volunteer site closest to you, call the IRS toll-free at 1-800-829-1040.

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